

**UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION**

KYOCERA AVX COMPONENTS
CORPORATION,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

C/A No.: 6:22-cv-02440-TMC

JOINT STATUS REPORT

Pursuant to the Court's request made at a telephonic status conference held on December 17, 2024, the parties submit this status report to address the effect of a notice of deficiency, as first described in the United States' letter to the Court dated November 21, 2024. (*See* ECF 98.)

1. On December 20, 2024, the Internal Revenue Service issued a statutory notice of deficiency to Kyocera AVX Components Corp. that relates to Kyocera's tax year ending March 31, 2018, which is the tax year at issue in the instant case. In that document, the IRS notified Kyocera that it had determined there to be a deficiency for that tax year (*see* 26 U.S.C. § 6212), and, by statute, Kyocera may file a petition with the U.S. Tax Court for a redetermination of that deficiency within 90 days of that date.

2. Pursuant to 26 U.S.C. § 7422(e), this case is stayed for a period of 150 days, or May 19, 2025. *See, e.g., Statland v. United States*, 178 F.3d 465, 471-473 (7th Cir. 1999) (§ 7422(e) triggered by a notice of deficiency issued before district court case has proceeded to an actual trial and where the deficiency relates to the same subject matter, *i.e.*, the tax liability for the same tax year).

3. Kyocera AVX intends to review the notice of deficiency and determine whether to file a petition in the U.S. Tax Court.

4. Unless the Court directs otherwise, the parties intend to file a further status report or other appropriate document on or before March 26, 2025, after the initial 90-day period has passed.

Dated: December 30, 2024

<p>Respectfully submitted,</p> <p><u>s/ Calvin T. Vick, Jr.</u> D. Gregory Placone (Fed. ID No. 11977) Calvin T. Vick, Jr. (Fed. ID No. 9502) HUDSON LAMBERT PARROTT, LLC 201 W. McBee Ave., Suite 450 Greenville, South Carolina 29601 PH: (864) 235-5535 FX: (864) 235-6866 gplacone@hlpwlaw.com tvick@hlpwlaw.com</p> <p>George B. Abney Admitted <i>Pro Hac Vice</i> Georgia Bar No. 121676 Florida Bar No. 171557 Alston & Bird, LLP One Atlantic Center 1201 W. Peachtree Street Atlanta, Georgia 30309-3424 Direct: 404-881-7980 FX: 404-253-8380 george.abney@alston.com</p> <p><i>Attorneys for Plaintiff KYOCERA AVX Components Corporation</i></p>	<p>Respectfully submitted,</p> <p>DAVID A. HUBBERT Deputy Assistant Attorney General</p> <p><u>s/ Daniel B. Causey, IV</u> DANIEL B. CAUSEY, IV SC Bar No. 104035 THOMAS J. SAWYER IN Bar No. 11665-64 Trial Attorneys, Tax Division U.S. Department of Justice P.O. Box 14198 Washington, DC 20044 (t) 202-514-8129 (f) 202-514-4963 Daniel.B.Causey@usdoj.gov</p> <p>OF COUNSEL: ADAIR FORD BOROUGHS United States Attorney District of South Carolina</p>
---	---